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കേരള സർക്കാർ  
GOVERNMENT OF KERALA

# കേരള ഗസറ്റ് KERALA GAZETTE

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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Part III

## Kerala State Goods and Services Tax Department

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## NOTIFICATION

[No. 2/2024-STATE TAX]

No. CT/7520/2022-C1.

19th February 2024.

In exercise of the powers conferred by sub-section (2) of Section 4 of the Kerala State Goods and Services Tax Act, 2017 (Act 20 of 2017) read with Section 5 of the said Act, the Commissioner of State Tax hereby makes the following amendment in the Notification No. 1/2023-State Tax dated the 7<sup>th</sup> January, 2023, published in the Kerala Gazette No. 8, Volume XII, Part III, dated the 21<sup>st</sup> February, 2023, namely:-

In the said notification, in paragraph 4, the following proviso shall be inserted, namely:-

“Provided that the Commissioner of the State Tax may, by an order, assign the functions under section 73 or 74 of the Kerala State Goods and Services Tax Act, 2017/ Central Goods and Services Tax Act, 2017 to an officer specified in this paragraph irrespective of his/her territorial jurisdiction.”

Office of the Commissioner of the State Goods and  
Services Tax Department, Thiruvananthapuram.

(Sd.)  
*Commissioner.*

